

**2025 STAR Program Actions and Reports Schedule**  
For Assessors and County Real Property Tax Directors

	Assessor/Director Action	Report Type	2025 Timeframe (standard calendar munis)	2025 Timeframe (alternative calendar munis, except those that levy on the prior year roll)	Report Content	RPSV4 Transaction Option
On or before taxable status date (or as soon as possible thereafter)						
A	Accept and review applications for the Basic STAR exemption where the exemption was in place since 2015 and there have been ownership changes. See <a href="#">STAR exemption program</a> .	NA	Taxable status date	Taxable status date	NA	
B	Accept and review applications for the Enhanced STAR exemption where the STAR exemption was in place since 2015 and there have been age or ownership changes. See <a href="#">STAR exemption program</a> .	NA	Taxable status date	Taxable status date	NA	
C	Review IVP applications submitted by new Enhanced STAR applicants and: <ul style="list-style-type: none"><li>• Enter the data into the IVP Tool, OR</li><li>• <a href="#">Transmit the data to ORPTS for data entry</a></li></ul>	NA	No later than 10 days after taxable status date	No later than 10 days after taxable status date	NA	

Before finalizing the tentative assessment roll						
D	<p>Update your roll file based on the <a href="#">Enhanced STAR Eligibility Report (Report #1)</a>.</p> <p>If a property is listed on the report as eligible but you're aware that it's not eligible due to age, ownership, or residency:</p> <ul style="list-style-type: none"> <li>• update the roll based on your determination, and</li> <li>• send the information to <a href="mailto:assessor.report.feedback@tax.ny.gov">assessor.report.feedback@tax.ny.gov</a> so ORPTS can update its records.</li> </ul>	IVP	Early April	~20 days before tentative roll date wherever possible	<p>Determinations for all IVP enrollments.</p> <p><b>Notes:</b></p> <ul style="list-style-type: none"> <li>• If we have sent a denial to the taxpayer and the taxpayer has not responded, the property will receive Basic STAR.</li> <li>• Because ORPTS hasn't received the co-op spreadsheets from assessors at this point, co-ops that first enrolled in the IVP for 2022 may not appear on this report. Instead, they will be included on the <i>Tentative Roll Corrections Report (Report #4)</i>.</li> </ul>	Yes
E	Remove the STAR exemption from the properties listed in the <a href="#">Income greater than \$250,000 Report (Report #2)</a> .	STAR Removal	Early April	~20 days before tentative roll date wherever possible	STAR recipients with incomes > \$250k	Yes
F	Remove the STAR exemption from the properties listed in the <a href="#">Voluntary Exemption Removal Report - initial (Report #3)</a> .	STAR Removal	Early April	~20 days before tentative roll date wherever possible	STAR exemption recipients who opted to switch to the STAR credit	

Within ten days of filing your tentative assessment roll						
G	<a href="#">Transmit your tentative assessment roll to the Tax Department</a>	NA	ASAP / no later than 10 days after filing your tentative assessment roll	ASAP / no later than 10 days after filing your tentative assessment roll	NA	

Before finalizing your final assessment roll						
H	<a href="#">Send your manufactured home and co-op spreadsheets to ORPTS.</a>	NA	No later than May 6	See the webpage for details	NA	Yes
I	<a href="#">Standardize the STAR exemption naming conventions.</a>	NA	May	May	NA	Yes
J	<p>Update your roll file based on the <a href="#">Tentative Roll Corrections Report (Report #4)</a>.</p> <p>If a property is listed on the report as eligible but you're aware that it's not eligible due to age, ownership, or residency:</p> <ul style="list-style-type: none"> <li>• update the roll based on your determination, and</li> <li>• send the information to <a href="mailto:assessor.report.feedback@tax.ny.gov">assessor.report.feedback@tax.ny.gov</a> so ORPTS can update its records.</li> </ul>	IVP	Early June	~25 days after receipt of tentative rolls	<ul style="list-style-type: none"> <li>• Disparities between the tentative assessment roll and Reports #1, 2, and 3</li> <li>• Changes to ORPTS's determination if a taxpayer responds to a denial mailing.</li> <li>• Flag for parcels that have missing or incomplete IVP enrollments.</li> <li>• IVP enrollments that have been closed.</li> </ul>	
K	Remove the STAR exemption from the properties listed in the <a href="#">STAR Delinquency Report (Report #5)</a> .	STAR Removal	Early June	Beginning of June	Property owners who are no longer eligible for the STAR exemption because their property taxes are more than one year delinquent. For more information, see <a href="#">STAR and Property Tax Delinquency</a> .	
L	Remove the STAR exemption from the properties listed in the <a href="#">Voluntary Exemption Removal Report - final (Report #6)</a> .	STAR Removal	Late June	One week prior to final roll date	<p>STAR exemption recipients who switched to the credit prior to the <a href="#">deadline</a>, which is:</p> <ul style="list-style-type: none"> <li>• two weeks prior to final roll date in most localities</li> <li>• four weeks prior to final roll date in localities that levy school taxes on prior year assessment rolls</li> </ul>	

Within ten days of filing your final assessment roll						
M	<a href="#">Transmit your final assessment roll to the Tax Department</a>		ASAP / no later than 10 days after filing your tentative assessment roll	ASAP / no later than 10 days after filing your tentative assessment roll	NA	

Before school tax bills are processed						
N	<p>Update your roll file based on the <a href="#">Final Roll Corrections Report (Report #7)</a>.</p> <p>If a property is listed on the report as eligible but you're aware that it's not eligible due to age, ownership, or residency:</p> <ul style="list-style-type: none"> <li>• update the roll based on your determination, and</li> <li>• send the information to <a href="mailto:assessor.report.feedback@tax.ny.gov">assessor.report.feedback@tax.ny.gov</a> so we can update our records.</li> </ul>	IVP	Late July	Twenty days after final roll date	<ul style="list-style-type: none"> <li>• Disparities between the final assessment roll and Reports #1, 2, and 3</li> <li>• Changes to our determination if a taxpayer responds to a denial mailing.</li> <li>• Flag for parcels that have missing or incomplete IVP enrollments.</li> <li>• IVP enrollments that have been closed.</li> </ul>	
O	<p>Update your roll file based on the report <a href="#">STAR Credit Eligible Report (Report #8)</a>.</p>	STAR Credit	Early August	30 days prior to the date school tax bills are issued	<p>All STAR credit recipients that have been processed as of the report date.</p> <p><b>Note:</b> Properties that aren't on the report may still receive the STAR credit.</p>	Yes

Reports that are informational only

P	<a href="#">Senior Income Level Report (Report #9)</a>	Standalone	No action required. The report is for your information only.	Early October	October	Seniors who: <ul style="list-style-type: none"><li>received the Enhanced STAR exemption in the current year, and</li><li>whose prior year adjusted gross income (AGI) may be below \$58,400.</li></ul>	
Q	<a href="#">NYS Tax Return Deceased Report (Report #10)</a>	Standalone	No action required. The report is for your information only.	November	November	Deceased taxpayers reported on New York State tax returns as of certain dates	
R	<a href="#">STAR Credit Issued Report (Report #11)</a>	STAR Credit	No action required. The report is for your information only.	November	~45 days after school tax bill due date	STAR checks issued for the current year.	